(192 /) Department.

( )

SERIES.

G.O. No. 1443

DATED 29 9-24.

[Despatch Abstract.]

[illegible]

N C **DEPARTMENT.**

Received ..... 192 . *Registered* .....

Subject.

Leavy of Education tax.

Soliciting sanction of the Government to the ----------
nder section 34 (ii) of the Madras Elementary Education Act 1920.

13 MAY 1921

Enclosures.
No. .....
.....
Spare copies .....

Ref. on C No. 732/M.T.B/21

Station Mangalore *Dated the* 28th April 1921.

No. 1203/Dos/21.

From (Name) M.R.Ry. Rao Bahadur S.Raghunathayya Avl. B.A. B.L.

(Designation) President, Taluk Board,
Mangalore.

OFFICE, SOUTH KANARA
29 APR 1921
MANGALORE

To The Secretary to the Government of Madras.

Through the President, Local and Municipal Department.
District Board, South Kanara. Madras.

Sir,

In submitting herewith a copy of Taluk Board Resolution No.4 dated 26th April 1921, resolving to levy an Education tax under section 34 (ii) of the Madras Elementary Education Act 1920, within the area of this Taluk Board, I have the honour to request that the Government may be pleased to accord its sanction to the levy of the said tax.

I have the honour to be,

Sir,

Your most obedient servant,

S. Raghunathayya

President, 28/4

No. 7

Extract from the Proceedings of the Taluk Board of Mangalore, dated 192

PRESENT:

M.R.Ry. Rao Bahadur Sujir Raghunathayya Avl. B.A.B.L. President

" K.C.Manavedan Raja Avl. B.A. Revenue Divisional Officer Mangalore.

" Nellikai Venkat Rao Avl.,

" Bola Madhava Rao Avl.,

" Y.Sanjiva Rao Avl.,

" M.K.Basappa Avl.,

" K.Mutthayya Shetty Avl.,

" K.Raghuchandra Ballala Avl.,

A.M.L.D'Souza Esq.,

x

4. Read Office Note dated 31st March 1921, requesting to decide rates at which an education tax to the education fund constituted in resolution No.20 dated 21st March 1921, may be levied.

Resolution:- N 4 & 28.6.21

Resolved that the Government be requested to permit this Board to levy a tax of 3 pies in the rupee of land cess to form the nucleus of the education fund which this Board has already resolved to constitute.

x x

(True Extract)

S. Raghunathaya 28/4

President,
Taluk Board,
Mangalore.

N. Dis. No. 1203. /21.
D.B.

Submitted.

Mangalore,
2nd May 1921.

For President,
District Board, South
Kanara.

S.B.P.

C. 2376

Memo 2376/A-1

1.6.21.

In its resolution No. 4, d/ 26th April 1921, the Taluk Board of Mangalore ~~resolved~~ has recommended a levy of Education tax at 3 pies in the rupee of land cess. Apparently the Board means "3 pies in the rupee of land revenue". The P.T.I is requested to report if that is the intention. His attention is also invited to section 34 of the Madras Elementary Education Act 1920, which expresses the education tax only in terms of land cess. He is accordingly requested to forward a revised resolution clearly explaining the intention of the Board.

Sd.

To the P.T.B. Mangalore (A.M)

R. 3 weeks after issue.

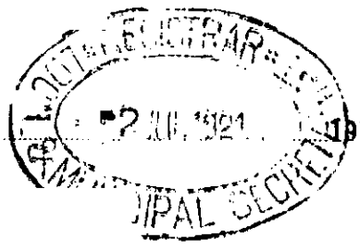
Sd. 1.6.21

CR 20/5/21

Illegible 30/5/21

5

DEPARTMENT.



Received ... 12 JUL 1921 ... 191 Registered ... 191 .

13324

Subject.

Levy of Education Tax.

Submitting revised Resolution of the Taluk Board regarding the ----------.

Enclosures.
No.
Spare copies

A.Ref. on C. No. 732/21 M.T.B.

Station Mangalore, Dated the 28th June 1921. 191

L.S.G.Dept.

From (Name) M.R.Ry. Rao Bahadur S.Raghunathayya Avl

(Designation) President, Taluk Board, Mangalore.

Law (Edn) U.O. 7-7-21

To The Secretary to the Government of Madras,

Law (Education) Department.
Madras.

Sir,

Adverting to Government Memorandum No. 2376 A-1 Law dated the 1st instant, I have the honour to state that the presumption of Government that the levy of 3 pies in the Rupee of land revenue is correct. I beg to enclose a revised Resolution of the Taluk Board expressing the Education tax in terms of landcess and explaining clearly the intention of the Board.

L.S.Gov.O. 13324-1 5.7.21.

3242 A 12.7.21

I have the honour to be,

Sir,

Your most obedient servant,

President. 29/6

Extract from the Proceedings of the Taluk Board of Mangalore, dated 192

PRESENT:

M.R .Ry. Rao Bahadur S.Raghunathayya Avl.B.A.B.L., President,

K.C.Manavedan Raja Avl. B.A. Revenue Divisional Officer, Mangalore.

" Nellikai Venkata Rao Avl.

" K.Krishna Rao Avl.

" Narashimha Marthu Bhandary Avl.

" M.K.Basappa Avl.

" Yellore Sanjiva Rao Avl.

" Narikombu Rama Rao Avl.

" K.Mutthayya Shetty Avl.

" Doddamane Seshu Shetty Avl.

" K.Raghu chandra Ballala Avl.

Ullal Seedi Beari Saheb Bahadur.

ಕ್ರ ಸಂ ೦೮೬೫೧೨-೪ ---oo--- ದಿ: 21. passed by T.B.M.

4. Read Government Memorandum No.2376 A.L. dated 1st June 1921 requesting to forward a revised Resolution of the Taluk Board explaining clearly their intention regarding the levy of the land cess.

It is 25% of land cess that the Taluk Board intends to levy the same being 3 pies in every Rupee of land Revenue of the Taluk

Subject. Land (Edn.) Deptt.

Education tax. C. 2376/A, from the P.T.B, Mangalore,

R.O.C. 732/M.T.B/21, d/28.4

The Taluk Board's resolution which runs as follows is not clear, & needed:— "Resolved that the Govt. be requested to permit this Board to "levy a tax of 3 pies in the rupee of "land cess to form the revenues of "the education fund which this Board "has already resolved to constitute."

The maximum rate permissible under section 36 of the Madras Elementary Education Act is 25 p.c. of the land cess. In the S. Kanara dist. land cess is levied at 1½ as in the Rupee of land revenue which is also the maximum permissible under the Local Boards Act. Consistently in the above resol^n the Taluk Board means by the word 'land revenue' 'land cess'. The Board may be asked to revise its resolution. A draft O.M. is submitted.

one anna for Govt. purposes.
¼ anna for T.B. purposes
¼ " " D.B —

16-5-21

c.f. 30/5/21

Memo No. 2376/A-1, d/1.6

C 3242/A, from the President, Taluk

NOTES.

C. 3242/D.

Please see the received resolution of the Mangalore taluk board at p.6, c.f. Taking the year 1919-20 into consideration when land cess was levied at the rate of 1½ as in the Rupee of the annual rent value of occupied lands, the Mangalore taluk board realized an annual revenue of Rs 42,034 under that head, viz. That cess on account the new Local Boards Act is at 1 anna at the rate of 9a in the rupee under the proposals income will approximately be Rs 32,05 If, as is now proposed, the education tax is levied at the rate of 3 pies in the rupee, the proceeds of the education tax will roughly be ¼ of Rs 32,056 or Rs 8,014. Under section 37 of the Madras City & the Govt. have to contribute a like amount. The tax has presumably to begin with the next kistbandi. The proposal may be approved with the concurrence of D.P.I., Revenue & Finance.

25 JUL 1921
PRINCIPAL SECRETARIAT

Chief Secy to Govt
+ Taluk Board

notified with refer.
to Govt: d. 7.
receive which is
as in proof stage
(i.e. G. + hence not
put up)

16028
12034 = 32056

B
13-7-21
NS
18/7/21

A
19.7.21
S
L S G
Revenue

2374

Rev

The proposal may be accepted in this department and the file passed on to Rev. D.O

Fdg by

Edg No. 15165-1. 8/8/21

26/8/21

3/8/21

H 8/21

Secy

Rev no

accepted in Revenue

98.

Finance u/o

REVENUE-D
4395
Regd. 9 8 21

Revenue

4395-8/21

9-8-21

Finance Dept

The contribution from fort in the present case comes to about Rs 8,000. (Vide portion K on p 2 ante).

Submitted that the proposals may be accepted

341B-1

9.8.21

11-8-21

Law

UNDER SECY. TO GOVT. REVENUE DEPT. 9 AUG 1921

ASST. SECRETARY GOVT. OF MADRAS

Law (Edn) Dept

The Hon'ble the Minister's orders:—

"Proposals to levy educational cess "at rates specified are sanctioned."

A draft order is sent.

28/9/21

28/9/21

5

Sectt. II-10 (a)—26,596—11-4-21.

Law (Edn.) DEPARTMENT

	Date.	Initials.
When received for Fair-copying.		
When copied		
When examined ..	28/9	EGS
When signed ..		
When despatched ..		

Tax - Education - Levy - Taluk Board, Mangalore — approv

READ AGAIN G.O. No. ....., dated 192

..... ,, ... 192

READ ALSO:—

C. No. 23761 From the President, Taluk Bd., Mangalore, No. 512 dated 28/4/1921.

,, ,, ,, ,, ,, ,, 28.6.1921.

,, ,, ,, ,, ,, ,, 192.

ORDER.

No. 1443, dated 29-9- 1921.

Govt

Under Section 34 of the Madras Elementary Education Act 1920 the Govt sanction the proposal of the Taluk Board, Mangalore to levy an education tax in the area under its jurisdiction at the rate specified in the Board's resolution No 4, dated 28th January 1921.

2. The President is requested to report the amount likely to be collected from the levy of the tax in the current and in the next official years.

28/9/21

27.9.21. MS

28.9.21

Copied 29/9

DESPATCHED 30 SEP 1921

Pages 5 & 6 of Cf.

The P.T.B. Mangalore
" P.D.B. S. Kanara
" C.S.E.
" P.D.E.C.
" D.P.I.
" Publicity officer
" Ex. & A. Accounts
" Leg.
" Rev. Deptt.
" Finance Deptt.